

6104: When the Price of an International Postal Article is Unknown

In principle, the taxable value of imported goods is determined on the basis of the price paid by a buyer to a seller. When the price of the postal article, which is the basis of the taxable value, is unknown, Customs sends a post card entitled "Notice of Customs Clearance for International Mail" to the recipient of the parcel, requesting submission of an invoice, receipt, price lists, or product catalogue, etc. Thus, please keep these documents in a safe place.

If the good is a gift from a friend or someone living abroad, rather than one directly imported from overseas by the recipient, the recipient does not have price data such as an invoice and it would probably be difficult to ask the sender regarding the price.

In such a case, customs shall determine the price, referring, for example, to the price of the same or similar products.

Questions regarding the procedure, etc., should be directed to a Customs Office for Overseas Mail, etc.

(From Article 4 to Article 4-8 of the Customs Tariff Law, 76-4-1 of the Basic Notice of the Customs Law)

List of Customs Office for Overseas Mail

(As of September 2014)

Tokyo Customs Office for Overseas Mail, Tokyo Customs 03-5665-3755
at Tokyo International Post Office, Japan Post Co., Ltd., 3-5-14 Shinsuna,
Koto-ku, Tokyo 136-0075

Yokohama Customs Office for Overseas Mail, Yokohama Customs 044-270-5780
at Kawasaki East Post Office, Japan Post Co., Ltd.,
88 Higashi-Ogishima, Kawasaki-ku, Kawasaki City 219-8799

Nagoya Customs Office for Overseas Mail, Nagoya Customs 0569-38-1524
at Chubu International Post Office, Japan Post Co., Ltd., 3-13-2 Centrair,
Tokoname City 479-0199

Osaka Customs Office for Overseas Mail, Osaka Customs 072-455-1850
at Osaka International Post Office, Japan Post Co., Ltd., 1
Senshukuko-minami, Sennan City 549-8799

Fukuoka Customs Office for Overseas Mail, Moji Customs 092-663-6260
at Shin-Fukuoka Post Office, Japan Post Co., Ltd., 4-13-70 Kamata,
Higashi-ku, Fukuoka 811-8799

Naha Customs Office for Overseas Mail, Okinawa Regional Customs 098-854-8292
at Naha Central Post Office, Japan Post Co., Ltd., 3-3-8 Tsubokawa, Naha
City 900-0025